THE BOMBAY FINANCE ACT, 1932.

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BOMBAY ACT No. II OF 1932.[1]

[THE BOMBAY FINANCE ACT, 1932.]

[*30th March 1932.*]

Amended by Bom. 6 of 1932.
" " " 1 of 1933.
" " " 1 of 1934.
" " " 1 of 1935.
" " " 3 of 1936.

Adapted and modified by the Adaptation of Indian Laws Order in Council.

Amended by Bom. 7 of 1938.
" " " 4 of 1939.
" " " 17 of 1939.
" " " 1 of 1940.*
" " " 4 of 1941.*
" " " 6 of 1942.*
" " " 3 of 1943.*
" " " 4 of 1944.*
" " " 4 of 1945.*
" " " 9 of 1946.*
" " " 8 of 1947.
" " " 23 of 1948.
" " " 2 of 1949.

An Act to provide for the levy of a duty on consumption of electrical energy [2]* * * * [3]to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the Province of Bombay, to provide for the levy of a tax on immovable property in certain urban areas [4][to provide for the levy of a tax on advertisements in newspapers], and to amend the Bombay Entertainments Duty Act, 1923, and the Bombay Betting Tax Act, 1925].

VII of 1870. II of 1899. Bom. I of 1923. Bom. VI of 1925.

WHEREAS it is expedient to provide for the levy of a duty on consumption of electrical energy, [2] * * * * [5][to amend the [6]Court-fees Act, 1870, and the [6]Indian Stamp Act, 1899, in their application to the Province of Bombay, for the purposes hereinafter appearing, to provide for the levy of a tax on immovable property in certain urban areas, [7][to provide for the levy of a tax on advertisements

VII of 1870. II of 1899.

[1] For Statement of Objects and Reasons *see Bombay Government Gazette*, 1932, Pt. V, pp. 30-34; for Report of the Select Committee *see ibid*, 1932, Part V., pp. 40-47,; and for Proceedings in Council, *see* Bombay Legislative Council Debates, 1932, Vol XXXIV.

[2] The words " for the purposes of lights and fans "were deleted by Bom. 2 of 1949, s. 2.

[3] This portion was substituted for the original by Bom. 23 of 1948, s. 9.

[4] These words were inserted by Bom. 2 of 1949, s. 2.

[5] This portion was substituted for the original by Bom. 23 of 1948, s. 10.

[6] Central Acts.

[7] These words were inserted by Bom. 2 of 1949, s. 2.

*Sections 3 to 9 of Bom. 1 of 1940, sections 3, 4, 6 and 7 of Bom. 4 of 1941, section 3 and 5 of Bom. 6 of 1942, section 3 of Bom. 3 of 1943, Bom. 4 of 1944 and Bom. 4 of 1945, and section 3 to 8 of Bom. 9 of 1946 were re-enacted by Bom. 23 of 1948.

in newspapers] and to amend the Bombay Entertainments Duty Act, 1923, and the Bombay Betting Tax Act, 1925, for the purposes hereinafter appearing] ; It is hereby enacted as follows :— Bom. I of 1923. Bom. VI of 1925.

PART I.

Preliminary.

Short title.

1. This Act may be called the Bombay Finance Act, 1932.

Extent and commencement and duration.

2. (*1*) Except where it is otherwise provided in this Act, this Act extends to the whole of the Presidency of Bombay.

(*2*) It shall come into force on the 1st day of April 1932.

[1] * * * *

Savings.

[2]2A. The provisions of this Act shall be in addition to and not in derogation of the provisions of the Bombay Increase of Stamp Duties Act, 1943, and the Bombay Increase of Court-fees Act, 1943.] Bom. XIV of 1943. Bom. XV of 1943.

PART II.

Electricity Duty.

Extent of Part II.

3. This Part extends to the whole of the Presidencyof Bombay. [3]* * .

Definitions.

4. In this Part, unless there is anything repugnant in the subject or context—

(*a*) " consumer " means any person who is supplied with energy by a licence ;

(*b*) " energy " means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message ;

(*c*) " licence " means any person licensed under Part II of the [4]Indian Electricity Act, 1910 to supply energy and includes any person who has obtained the sanction of the [5][Provincial Government] under section 28 of that Act ; IX of 1910.

(*d*) " prescribed " means prescribed by rules made under this Part.

Duty on units of energy consumed.

5. There shall be levied and paid to the Government of Bombay, on the units of energy consumed [6] * * * excluding losses of energy in transmission and transformation, a duty (hereinafter referred to as " electricity duty ") at the rates specified in the First Schedule to this Part :

Provided that electricity duty shall not be leviable on the units of energy consumed [7][by any Government [8]* * * *] or by or in respect of any local authority, railway administration, tramway company, [9] * * * [10][or] institution [11]* specified in the Second Schedule to this Part, except to the extent specified therein.

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[1] Sub-section (3) was deleted by Bom. 23 of 1948, s. 11.

[2] Section 2A was inserted by Bom. 4 of 1945, s. 3, read with Bom. 23 of 1948, s. 7.

[3] The words " except Aden " were omitted by the Adaptation of Indian Laws Order in Council.

[4] Central Acts.

[5] The words " Provincial Government " were substituted for the words " Local Government " by the Adaptation of Indian Laws Order in Council.

[6] The words " for the purpose of lights and fans " were deleted by Bom. 2 of 1949, s. 3.

[7] The words " by any Government or the Crown Representative " were substituted for the words " by Government " by the Adaptation of Indian Laws Order in Council.

[8] The words " or the Crown Representative " were omitted by pararaph 7 of the India (Adaptation of Existing Indian Laws) Order, 1947.

[9] The words " industrial undertaking " were deleted by Bom. 2 of 1949, s. 3.

[10] The words " or " was inserted by Bom. 4 of 1939, s. 3 (*1*)(*i*).

[11] The words " or class of persons " were deleted, *ibid*, s. 3 (*1*)(*ii*).

Payment of electricity duty.

6. (*1*) Every licensee shall collect and pay to the Government at the time and in the manner prescribed, the proper electricity duty payable under this Part on the units of energy supplied by him to consumers. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the Government:

Provided that where the licensee has been unable to recover his dues for the energy supplied by him, he shall not be liable to pay the duty in respect of the energy so supplied.

(*2*) Where any person fails or neglects to pay, at the time and in the manner prescribed, the amount of electricity duty due from him, the licensee may, without perjudice to the right of Government to recover the amount under section 9, and after giving not less than seven clear days' notice in writing to such person, cut off the supply of energy to such person; and he may, for that purpose, exercise the power conferred on a licensee by sub-section (*1*) of section 24 of the [1]Indian Electricity Act, 1910, for recovery of any charge or sum due in respect of energy supplied by him.

IX of 1910.

(*3*) The licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage as may be determined by the Government on the amount of the duty collected and paid by him under sub-section (*1*).

[2](*4*) Every person other than a licensee who generates energy for his own use shall pay to the Provincial Government at the time and in the manner prescribed the proper electricity duty payable under this Part on the units of energy consumed by him.

Nothing in this sub-section shall apply to any person who generates energy for the purpose of supplying it for the use of vehicles or vessels.]

Licensee to keep books of account and submit returns.

7. Every licensee [3][and every other person who is liable to pay electricity duty under sub-section (*4*) of section 6] shall, unless he is exempt from payment of electricity duty under the proviso to section 5, keep books of account in the prescribed form and submit to the Government or to the prescribed officer returns in such form and at such times as may be prescribed, showing the units of energy supplied by him to each consumer or consumed by him, as the case may be, and the amount of the duty payable thereon and recovered or paid by him under section 6.

Inspecting officers.

8. The Government may, by notification in the [4][*Official Gazette*], appoint inspecting officers to inspect the prescribed books of accounts [5][kept under section 7]. Such officers shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Part and the rules made thereunder.

Recoveries.

9. Any sum due on account of electricity duty, if not paid at the time and in the manner prescribed, shall be recoverable [6][either through a civil court or as an arrear of land revenue—

(*a*) if the sum was payable under sub-section (*1*) of section 6, either from the consumer, or, subject to the proviso to the said sub-section from the licensee, at the option of the Provincial Government, and

(*b*) if the sum was payable under sub-section (*4*) of section 6 from the person who generates energy for his own use.]

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[1] *See* Central Acts.

[2] This sub-section was inserted by Bom. 4 of 1939, s. 3 (*2*).

[3] These words were inserted, *ibid*, s. 3 (*3*).

[4] The words "*Official Gazette*" were substituted for the words "*Bombay Government Gazette*" by the Adaptation of Indian Laws Order in Council.

[5] These words and figure were substituted for the words "of licensees" by Bom. 4 of 1939, s. 3 (*4*).

[6] These words, brackets, letters and figures were substituted for the original, *ibid*, s. 3 (*5*).

Penalties.

10. If any person liable under section 7 to keep books of account or to submit returns fails to keep or submit the same in the manner prescribed or obstructs an inspector in the exercise of his powers and duties under this Part and the rules thereunder or contravenes any rule made under section 11, he shall, on conviction, be punishable with fine which may extend to fifty rupees.

Power to make rules.

11. (*1*) The Government may make [1]rules not inconsistent with the provisions of this Part, for the purpose of carrying into effect the provisions of this Part.

(*2*) In particular, and without prejudice to the generality of the forgoing power, such rules may—

(*a*) prescribe the time and manner of payment of the electricity duty under section 6 ;

(*b*) prescribe the form of the books of account to be kept and the times at which, the form in which and the officers to whom the returns required by section 7 shall be submitted ;

(*c*) prescribe the powers and duties of inspecting officers ; and

(*d*) provide for any other matter for which there is no provision or insufficient provision in this Part and for which provision is, in the opinion of the Government, necessary for giving effect to the provisions of this Part.

(*3*) The making of rules under this section shall be subject to the condition of previous publication. Such rules shall be laid [2][before each Chamber of the Provincial Legislature] for one month previous to the next session thereof and shall be liable to be rescinded or modified [3][by a Resolution in which both Chambers concur]. If any rule is modified, the Government may accept the modification and re-issue the rule accordingly or may rescind the rule.

FIRST SCHEDULE.

(*See* section 5.)

For lights and fans.

[4][(*a*) In respect of all premises not falling under clause (*b*) and not exempted under the proviso to section 5 and the Second Schedule.	(1) In the City of Bombay.	(*i*) For each unit of energy consumed for the use of a cinema house or threatre—	¾ anna per unit.
		(*ii*) For each unit of energy consumed for any other purpose—	
		(*a*) where the total consumption per month does not exceed 12 units..	1 anna per unit.
		(*b*) where the total consumption per month exceeds 12 units. ..	1½ annas per unit.
	(2) In other areas. ..	Such rate for each unit of energy consumed, not exceeding the rates prescribed in clause (*1*), as the Provincial Government may by notification in the Official Gazette specify.]	

[1] For Rules made uder this sections *see* Government Notification in the R. D., No. 8836/28, dated 14th September 1932, published in the *Bombay Government Gazette*, 1932, Pt. I, pp. 1254-57.

[2] The words " before each Chamber of the Provincial Legislature " were substituted for the words " on the table of the Bombay Legislative Council" by the Adaptation of Indian Laws Order in Council,

[3] The words " by a Resolution in which both Chambers concur " were inserted, *ibid*,

[4] This clause was substituted for the original by Bom. 4 of 1939, s. 3(*6*) (*i*).

(*b*) In respect of all premises not exempted under the proviso to section 5 and the Second Schedule, when flat rates are charged by the licensee, for—

	[1][Such rate as may be prescribed by Government not exceeding annas per mensem.]
every lamp of less than 30 watts	[2][5
every lamp of 30 watts or more but less than 40 ..	$7\frac{1}{2}$
every lamp of 40 watts or more but less than 60 ..	10
every lamp of 60 watts or more but not exceeding 100	15
and for every additional 15 watts or fraction thereof in excess of 100 in any lamp	$2\frac{1}{2}$]
[3]* * * * *	

[4][*For any other purpose.*

For every two units of energy or fraction thereof consumed for any purpose other than lights and fans ... $\frac{1}{4}$ anna.]

SECOND SCHEDULE.

(*See* section 5, proviso.)

Exemptions.

(*1*) [5][The Crown], save in respect of premises used for residential purposes;

of (*2*) a railway administration as defined in clause (*6*) of section 3 of the [6][Indian 0. Railways Act, 1890, save in respect of premises used for residential purposes;

(*3*) a local authority, save in respect of premises used for residential purposes;

(*4*) a tramway company, save in respect of premises used for residential and office purposes;

[7]* * * * * *

(*6*) a hospital or dispensary which is not maintained for private gain;

[8]* * * * * *

[9]* * * * * *

[10]* * * * * *

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[1] These words were substituted for the words " Annas per mensem " by Bom. 4 of 1939, s. 3 (*6*) (*ii*) (*a*).

[2] These figures were respectively substituted for the figures " 2, 3, 4, 6 and 1", *ibid*, 3 (*6*) (*ii*) (*b*).

[3] The Explanation was delcted, *ibid*, s. 3 (*6*) (*ii*) (*c*).

[4] This portion was added by Bom. 2 of 1949, s. 4.

[5] The words " The Crown " were substituted for the word " Government " by the Adaptation of Indian Laws Order in Council.

[6] *See* Central Acts.

[7] Entry (*5*) was deleted by Bom. 2 of 1949, s. 5.

[8] The Exemption (7) was deleted by Bom. 4 of 1939, s. 3 (*7*) (*i*).

[9] The Explanation was deleted by Bom. 2 of 1949, s. 5.

[10] Explanation (*2*) was deleted by Bom. 4 of 1939, s. 3 (*7*) (*iii*).

PART III.

Court-fees.

Amendment of section 7 of Act VII of 1870.

12. In section 7 of the [1]Court-fees Act, 1870, in its application to the Presidency of Bombay, in this Part referred to as the said Act,— VII of 1870.

(*a*) to clause (*d*) of paragraph (*iv*) the words "or other consequential relief" shall be added;

(*b*) after the word "appeal" in paragraph (*iv*) the words "with a minimum fee of rupees five in the case of suits falling under clause (*c*)" shall be inserted; and

(*c*) in clauses (1), (2) and (3) of the proviso to paragraph (*v*) for the words "five", "ten" and "ten" the words "seven and half", "fifteen" and "fifteen" shall, respectively, be substituted.

Amendment of Schedule I to Act VII of 1870.

13. For articles 1, 8, 11, 12 and 12-A of, and the Table of rates of *ad valorem* fees in Schedule I to the said Act the following shall be substituted, namely :—

SCHEDULE I.

Ad Valorem Fees.

Number.	—	Proper fee.
1. Plaint, written statement pleading a set off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount or value of the subject-matter in dispute does not exceed five rupees.	Six annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	Six annas.
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees.	Twelve annas.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	Five rupees.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees.	Fifteen rupees.

[1] See Central Acts.

Number.		——	Proper fee.
		When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Twenty-two rupees and eight annas.
		When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Thirty rupees.
		When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Thirty rupees.
		When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.	Thirty rupees.
		Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees.	
	8. Copy of any document liable to stamp-duty under the [1]Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*) When the stamp-duty chargeable on the original does not exceed one rupee.	The amount of the duty chargeable on the original.
II of 1899.		(*b*) In any other case ..	One rupee.
	11. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount or value in excess of one thousand rupees, up to ten thousand rupees.	Two per centum.
		When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of the amount or value in excess of ten thousand rupees, up to fifty thousand rupees.	Three per centum.
		When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount or value in excess of fifty thousand rupees, up to one lakh of rupees.	Four per centum.

[1] See Central Acts.

Number.	—	Proper fee.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh of rupees, on the part of the amount or value in excess of one lakh of rupees, up to two lakhs of rupees.	Four and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs of rupees, on the part of the amount or value in excess of two lakhs of rupees, up to two lakhs and fifty thousand rupees.	Five per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs and fifty thousand rupees, on the part of the amount or value in excess of two lakhs and fifty thousand rupees, up to three lakhs of rupees.	Five and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds three lakhs of rupees, on the part of the amount or value in excess of three lakhs of rupees, up to four lakhs of rupees.	Six per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds four lakhs of rupees, on the part of the amount or value in excess of four lakhs of rupees, up to five lakhs of rupees.	Six and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five lakhs of rupees, on the part of the amount or value in excess of five lakhs of rupees :	Seven per centum.
	Provided that when, after the grant of a certificate under Part X of the [1]Indian Succession Act, 1925, or under Bombay Regulation VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.	XXXIX of 1925.

[1] See Central Acts.

Number.	—	Proper fee.
12. Certificate under Part X of the [1] Indian Succession Act, XXXIX of 1925. 1925.	....	The fee leviable in the case of a probate (article 11) on the amount or value of any debt or security specified in the certificate under section 374 of the Act, and one and a half times this fee on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act. *Note.*—(1) The amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained. (2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act; and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
12-A. Certificate under Bombay Regulation VIII of 1827.		The fee leviable in the case of a probate (article 11) on the amount or value of the property in respect of which the certificate is granted.

[1] See Central Acts.

Table of rates of ad valorem *fees leviable on the institution of suits.*

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.	When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs. a.
....	5	0 6	420	430	32 4
5	10	0 12	430	440	33 0
10	15	1 2	440	450	33 12
15	20	1 8	450	460	34 8
20	25	1 14	460	470	35 4
25	30	2 4	470	480	36 0
30	35	2 10	480	490	36 12
35	40	3 0	490	500	37 8
40	45	3 6	500	510	38 4
45	50	3 12	510	520	39 0
50	55	4 2	520	530	39 12
55	60	4 8	530	540	40 8
60	65	4 14	540	550	41 4
65	70	5 4	550	560	42 0
70	75	5 10	560	570	42 12
75	80	6 0	570	580	43 8
80	85	6 6	580	590	44 4
85	90	6 12	590	600	45 0
90	95	7 2	600	610	45 12
95	100	7 8	610	620	46 8
100	110	8 4	620	630	47 4
110	120	9 0	630	640	48 0
120	130	9 12	640	650	48 12
130	140	10 8	650	660	49 8
140	150	11 4	660	670	50 4
150	160	12 0	670	680	51 0
160	170	12 12	680	690	51 12
170	180	13 8	690	700	52 8
180	190	14 4	700	710	53 4
190	200	15 0	710	720	54 0
200	210	15 12	720	730	54 12
210	220	16 8	730	740	55 8
220	230	17 4	740	750	56 4
230	240	18 0	750	760	57 0
240	250	18 12	760	770	57 12
250	260	19 8	770	780	58 8
260	270	20 4	780	790	59 4
270	280	21 0	790	800	60 0
280	290	21 12	800	810	60 12
290	300	22 8	810	820	61 8
300	310	23 4	820	830	62 4
310	320	24 0	830	840	63 0
320	330	24 12	840	850	63 12
330	340	25 8	850	860	64 8
340	350	26 4	860	870	65 4
350	360	27 0	870	880	66 0
360	370	27 12	880	890	66 12
370	380	28 8	890	900	67 8
380	390	29 4	900	910	68 4
390	400	30 0	910	920	69 0
400	410	30 12	920	930	69 12
410	420	31 8	930	940	70 8

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.	When the amount or vale of the subjc-matter exceds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs. a.
940	950	71 4	6,500	6,750	380 0
950	960	72 0	6,750	7,000	395 0
960	970	72 12	7,000	7,250	410 0
970	980	73 8	7,250	7,500	425 0
980	990	74 4	7,500	7,750	440 0
990	1,000	75 0	7,750	8,000	455 0
1,000	1,100	80 0	8,000	8,250	470 0
1,100	1,200	85 0	8,250	8,500	485 0
1,200	1,300	90 0	8,500	8,750	500 0
1,300	1,400	95 0	8,750	9,000	515 0
1,400	1,500	100 0	9,000	9,250	530 0
1,500	1,600	105 0	9,250	9,500	545 0
1,600	1,700	110 0	9,500	9,750	560 0
1,700	1,800	115 0	9,750	10,000	575 0
1,800	1,900	120 0	10,000	10,500	597 8
1,900	2,000	135 0	10,500	11,000	620 0
2,000	2,100	139 0	11,000	11,500	642 8
2,100	2,200	135 0	11,500	12,000	665 0
2,200	2,300	140 0	12,000	12,500	687 8
2,300	2,400	145 0	12,500	13,000	710 0
2,400	2,500	150 0	13,000	13,500	732 8
2,500	2,600	155 0	13,500	14,000	755 0
2,600	2,700	160 0	14,000	14,500	777 8
2,700	2,800	165 0	14,500	15,000	800 0
2,800	2,900	170 0	15,000	15,500	822 8
2,900	3,000	175 0	15,500	16,000	845 0
3,000	3,100	180 0	16,000	16,500	867 8
3,100	3,200	185 0	16,500	17,000	890 0
3,200	3,300	190 0	17,000	17,500	912 8
3,300	3,400	195 0	17,500	18,000	935 0
3,400	3,500	200 0	18,000	18,500	957 8
3,500	3,600	205 0	18,500	19,000	980 0
3,600	3,700	210 0	19,000	19,500	1,002 8
3,700	3,800	215 0	19,500	20,000	1,025 0
3,800	3,900	220 0	20,000	21,000	1,055 0
3,900	4,000	225 0	21,000	22,000	1,085 0
4,000	4,100	230 0	22,000	23,000	1,115 0
4,100	4,200	235 0	23,000	24,000	1,145 0
4,200	4,300	240 0	24,000	25,000	1,175 0
4,300	4,400	245 0	25,000	26,000	1,205 0
4,400	4,500	250 0	26,000	27,000	1,235 0
4,500	4,600	255 0	27,000	28,000	1,265 0
4,600	4,700	260 0	28,000	29,000	1,295 0
4,700	4,800	265 0	29,000	30,000	1,325 0
4,800	4,900	270 0	30,000	32,000	1,355 0
4,900	5,000	275 0	32,000	34,000	1,385 0
5,000	5,250	290 0	34,000	36,000	1,415 0
5,250	5,500	305 0	36,000	38,000	1,445 0
5,500	5,750	320 0	38,000	40,000	1,475 0
5,750	6,000	335 0	40,000	42,000	1,505 0
6,000	6,250	350 0	42,000	44,000	1,535 0
6,250	6,500	365 0	44,000	46,000	1,565 0
			46,000	48,000	1,595
			48,000	50,000	1,625

and the fee increases at the rate of thirty rupees for every five thousand rupees, or part thereof, up to a maximum of ten thousand rupees, for example—

Rs.		Rs. a.		Rs.		Rs. a.
1,00,000	..	1,925 0	..	9,00,000	...	6,725 0
2,00,000	..	2,525 0	..	10,00,000	..	7,325 0
3,00,000	..	3,125 0	..	11,00,000	..	7,925 0
4,00,000	..	3,725 0	..	12,00,000	..	8,525 0
5,00,000	..	4,325 0	..	13,00,000	..	9,125 0
6,00,000	..	4,925 0	..	14,00,000	..	9,725 0
7,00,000	..	5,525 0	..	15,00,000	..	10,000 0
8,00,000	..	6,125 0				

Amendment of Schedule I to Act VII of 1870.

14. For Articles 1, 6, 7, 12, 14, 17, 18, 9, 20 and 21 of Schedule II to the said Act the following shall be substituted, namely :—

"SCHEDULE II.

Fixed fees.

Number.	——	Proper fee.
1. Application or petition ..	(*a*) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings :	Two annas.
	or when presented to any officer of land-revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement :	
	or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement :	
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under the [1]Provincial Small Causes Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees, not being an application for assistance under section 86 of the Bombay Land Revenue Code, 1879.	IX of 1887. Bom. V of 1879.
	or when presented to any Civil, Criminal or Revenue Court or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree : order passed by such Court, Board or officer, or of any other document on record in such Court or office.	

[1] See Central As.

Number.		Proper fee.
	(*aa*) When presented to a Collector or other officer of revenue for assistance under section 86 of the Bombay Land Revenue Code, 1879.	Four annas.
Bom. V of 1879.		
	(*b*) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code, 1898, arrest without warrant, and presented to any Criminal Court:	Eight annas.
V of 1898.		
	or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue-officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity and not otherwise provided for by this Act:	
	or to deposit in Court revenue or rent:	
	or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	
	(*c*) When presented to a Chief Commissioner and other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided for by this Act.	Two rupees.
	(*d*) When presented to a High Court ..	Four rupees.
6. Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act.		One rupee.
V of 1898. V of 1908.		
7. Undertaking under section 49 of the [1]Indian Divorce Act, 1869.	....	One rupee.
V of 1869.		
12. Caveat	When the amount or value of the property involved does not exceed two thousand rupees.	Five rupees.
	When the amount or value of the property involved exceeds two thousand rupees.	Ten rupees.
14. Petition in a suit under the [1]Native Converts' Marriage Dissolution Act, 1866.	....	Ten rupees.
XXI of 1866.		

[1] See Central Acts.

Number.	—	Proper fee.
17. Plaint or memorandum of appeal in each of the following suits :—		
(*i*) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court ;	When the amount or value of the property involved does not exceed five hundred rupees.	Ten rupees.
(*ii*) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates ; and	When the amount or value of the property involved exceeds five hundred rupees.	Fifteen rupees.
(*iii*) to obtain a declaratory decree or order, where no consequential relief is prayed ;	....	Fifteen rupees.
(*iv*) to set aside alienation ;	....	Fifteen rupees.
(*v*) to set aside a decree or award ;	When the amount or value of the property involved does not exceed five hundred rupees.	Ten rupees.
	When the amount or value of the property involved exceeds five hundred rupees.	Fifteen rupees.
(*vi*) to set aside an adoption ; and	....	Fifteen rupees.
(*vii*) any other suit where it is not possible to estimate at a money value the subject-matter in dispute, and which is not otherwise provided for by this Act.	....	Fifteen rupees.
18. Application—		
(*a*) under paragraph 17 of the Second Schedule to the Code of Civil Procedure, 1908 ;	....	Ten rupees. V of 1908.
(*b*) for probate or letters of administration or for revocation thereof under the [1]Indian Succession Act, 1925 :	When the amount or value of the Estate does not exceed two thousand rupees.	Two rupees. XXXIX of 1925.
	When it exceeds two thousand rupees, but does not exceed five thousand rupees.	Five rupees.
(*c*) for a certificate under Part X of the [1]Indian Succession Act, 1925, or Bombay Regulation, VIII of 1827 ;	When it exceeds five thousand rupees	.. Ten rupees. XXXIX of 1925.

[1] See Central Acts.

	Number.		Proper fee.
	(*d*) for opinion or advice or for discharge from a Trust, or for appointment of new Trustees, under section 34, 72, 73 or 74 of the [1]Indian Trusts Act, 1882;	....	Ten rupees.
II of 1882.			
	(*e*) for the winding up of a Company, under section 166 of the [1]Indian Companies Act, 1913;	....	Ten rupees.
VII of 1913.			
	(*f*) under rule 58 of Order XXI of the [1]Code of Civil Procedure, 1908, regarding a claim to attached property.	When the amount or value of the property exceeds five hundred rupees.	Ten rupees.
V of 1908.			
	19. Agreement in writing stating a question for the opinion of the Court under the [1]Code of Civil Procedure, 1908.	....	Twenty rupees.
V of 1908.			
IV of 1869.	20. Every petition under the [1]Indian Divorce Act, 1869, except petitions under section 44 of that Act and every memorandum of appeal under section 55 of that Act.	....	Thirty rupees.
III of 1936. Bom. XXII of 1947.	21. Plaint or memorandum of appeal under [2][the Parsi Marriage and Divorce Act, 1936, or the Bombay Hindu Divorce Act, 1947].	....	Thirty rupees.

PART IV.

Stamp Duties.

II of 1899. **15.** In the Indian Stamp Act, 1899, in its application to the Presidency of Bombay, the following amendments shall be made, namely :— Amendment of Act II of 1899.

[3][(AI) In section 2,— Amendment of section 2 of Act II of 1899.

(*a*) after the words " in the subject or context— " the following clause shall be inserted, namely :—

" (AI) ' association ' means any association, exchange, organization or body of individuals, whether incorporated or not, established for the purpose of regulating and controlling business of the sale or purchase of, or other transactions relating to, any goods or marketable securities " ;

[1] *See* Central Acts.

[2] These words and figures were substituted for the words and figures " Parsi Marriage and Divorce Act, 1865 " by Bom. 2 of 1949, s. 6.

[3] Sub-section (*AI*) was inserted by Bom. 2 of 1949, s. 7.

(*b*) after clause (7), the following clause shall be inserted, namely :—

"(8) 'clearance list' means a list of transactions relating to contracts required to be submitted to the clearing house of an association in accordance with the rules or by-laws of the association :

Provided that no instrument shall for the purposes of this Act, be deemed to be a clearance list, unless it contains the following declaration signed by the person dealing in such transactions or on his behalf by a properly constituted attorney, namely :—

"I/We hereby solemnly declare that the above list contains a complete and true statement of my/our transactions, and that it includes all the transactions required to be submitted to the clearing house in accordance with the rules/by-laws of the association. I/We further declare that no transaction relating to the purchase or sale on my/our own behalf or on behalf of a principal for which an exemption is claimed under Article 5 or Article 43 in Schedule I to the Indian Stamp Act, 1899, in its application to the Province of Bombay, as the case may be, is omitted";

II of 1899.

(*c*) after clause (12A), the following clause shall be inserted, namely :—

"(12B) 'Government securities' means a Government security as defined in the Indian Securities Act, 1920;]

X of 1920

Amendment of sections 4 and 6 of Act II of 1899.

(*1*) In sub-section (*1*) of section 4, and in the proviso to section 6, for the words "one rupee" the words "two rupees" shall be substituted.

Amendment of sections 11, 32, 35, 40, 41, 69 and 74 of Act II of 1899.

(*2*) In clause (*a*) of section 11, proviso (*c*) to section 32, proviso (*a*) to section 35, sub-section (*1*) of section 40, section 41, clause (*b*) of section 69 and the proviso to section 74 before the words "one anna" the words "two annas" shall be inserted.

Amendment of section 17 of Act II of 1899.

[1][(*2A*) To section 17, the following proviso, shall be added, namely :—

"Provided that a clearance list described in Article 20A of Schedule I may be stamped at any time but not later than two months after it is submitted [2][to the clearing house of a stock exchange recognised under the Bombay Securities Contracts Control Act, 1925.]

Bom VIII of 1925.

New section 19A of Act II of 1899.

(*3*) After section 19, the following section shall be inserted, namely :—

Payment of duty on certain instruments liable to increased duty in Bombay Presidency.

"19A. Where any instrument of the nature described in any article in Schedule I and relating to any property situate or to any matter or thing done or to be done in the Presidency of Bombay is executed out of the said Presidency and subsequently received in the said Presidency—

(*a*) the amount of duty chargeable on such instrument shall be the amount of duty chargeable under Schedule I on a document of the like description executed in the Presidency of Bombay less the amount of duty, if any, already paid on such instrument in British India,

(*b*) and in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (*a*) of this section in the same manner and

[1] This sub-section was inserted by Bom. 4 of 1939, s. 4 (*1*). This amendment shall be deemed to to have been made on and to have had effect from the 31st March 1938, *ibid*, s. 4 (*2*).

[2] These words and figures were substituted for the words and figures "by a member of a stock exchange recognised under the Bombay Securities Contracts Control Act, 1925, to the clearing housefsco u exch stockhange" by Bom. 6 of 1942, s. 3 (*1*), read with Bom. 23 of 1948, s. 4.

at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty, and

(*c*) the provisions contained in clause (*b*) of the proviso to sub-section (*3*) of section 32 shall apply to such instrument as if such were an instrument executed or first executed out of British India and first received in British India when it became chargeable to the higher duty aforesaid, but the provisions contained in clause (*a*) of the said proviso shall not apply thereto ".

Amendment of section 28 of Act II of 1899.

(*4*) For the proviso to sub-section (*4*) of section 28 the following shall be substituted, namely :—

"Provided that notwithstanding anything contained in article 23 of Schedule I the duty on such last mentioned conveyance shall in no case be less than two rupees."

Insertion of new section 62A in Act II of 1899.

[1][(*4A*) After section 62, the following section shall be inserted, namely :—

Penalty for making false declaration on clearance list.

"62A. Any person who in a clearance list makes a declaration which is false or which he either knows or believes to be false, shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees or with both.]

Amendments of Schedule 1 of Act II of 1899.

(*5*) In Schedule I—

(*a*) in column 1 of article 12, clauses (*a*) and (*b*) shall be repealed ;

(*b*) for the entries in column 2 of the said Schedule relating to Articles 2 (*b*), 3, 4, 8 (*b*), 9, 12, [2]*, 15, 18, 20, 22, 23, 24, 25 (*b*), 26 (*b*), 29, 30 (*b*), 39, 40 (*c*), 41, 42, 44, 46, 48, 50, 51, 54 (*a*), 55 (*b*), 57 (*b*), [3][62 (*a*), (*b*) and (*c*)] and 65 and shown in column 2 of the Schedule to this Part the entries shown in column 3 of the latter Schedule shall be substituted ;

(*c*) for articles 5 and 43, the following shall, respectively, be substituted, namely :—

"5. Agreement or Memorandum of an Agreement—

(*a*) if relating to the sale of a bill of exchange ; ..	Four annas.
(*aa*) [4][if relating to the purchase or sale] of a Government security ;	Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the security [5][at the time of its purchase or sale, as the case may be].
(*b*) if relating to the purchase or sale of shares, scrips, stocks, bonds, debentures, debture stocks or any other marketable security of a like nature in or of any incorporate company or other body corporate ;	Two annas for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be].
[6][(*bb*) if relating to the purchase or sale of cotton ; ..	Four annas for every unit of transaction or part thereof.]
[7][(*bc*) if relating to the purchase or sale of bullion or specie ;	(*a*) Two annas for every unit of 2,800 tolas of silver or part thereof ; (*b*) Eight annas for every unit of 250 tolas of gold or part thereof ; (*c*) Five annas for every unit of 250 sovereigns or part thereof.]
(*c*) if not otherwise provided for ..	One rupee.

[1] This sub-section was inserted by Bom. 2 of 1949, s. 7 (*2*).

[2] The figures "14" were deleted by Bom. 7 of 1938, s. 4(*1*).

[3] The word, figures, letters and brackets "62 (*a*), (*b*) and (*c*)" were substituted for the figures, letter and brackets "62(*c*) (*ii*)" by Bom. 1 of 1935.

[4] These words were substituted for the words "if relating to the sale" by Bom. 7 of 1938, s. 4 (*2*) (*a*).

[5] These words were added, *ibid.*

[6] This entry was substituted, *ibid* s. 4(*2*) (*b*).

[7] This entry was inserted by Bom. 23 of 1948, s. 12.

[8] This entry was inserted by Bom. 2 of 1949, s. 7.

	Exemptions.
Agreement or Memorandum of an Agreement,—	
(*a*) for or [1][relating to the purchase or sale] of goods or merchandise exclusively, not being [2][an Agreement or Memorandum of Agreement chargeable under entry (*bb*) [3][or entry (*bc*)] of this Article or] a Note or Memorandum chargeable under No. 43;	
(*b*) made in the form of tenders to the [4][Central Government] for or relating to any loans;	
(*c*) made under the [5]European Vagrancy Act, 1874, section 17;	
[6][(*d*) made in respect of the purchase or sale of a Government security or of a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of any incorporate company or other body corporate, [7][or of cotton, or of bullion or specie, an entry relating to which is required to be made in a clearance list described in Article 20A, 20B or 20C, as the case may be.]	

[8]*Explanation.*—For the purposes of this Article, unit of transaction means 50 bales of cotton, a bale of cotton being equal to the quantity of cotton weighing approximately 392 lbs.]

"43. Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal,—

[9][(*aa*) of cotton	.. Four annas for every transaction or part thereof.
[10][(*ab*) of bullion or specie;	.. (*a*) Two annas for every unit of 2,800 tolas of silver or part thereof; (*b*) Eight annas for every unit of 250 tolas of gold or part thereof; (*c*) Five annas for every unit of 250 sovereigns or part thereof.]
(*a*) of [11][any other goods] exceeding in value twenty rupees;	Four annas.
[12][(*b*) of any share, scrip, stock bond, debenture, debenture stock or other marketable security of a like nature exceeding in value twenty rupees, not being a Government security.	Two annas for every Rs. 2,500 or part thereof of the value of the security at the time of its purchase or sale, as the case may be.]
(*bb*) of a Government security	.. Subject to a maximum of twenty rupees two annas for every 10,000 rupees or part thereof of the value of the security [13][at the time of its purchase or sale, as the case may be.]

[1] These words were substituted for the words "relating to the sale" by Bom. 7 of 1938, s. 4(*2*) (*c*).

[2] These words, brackets and letters were inserted by Bom. 23 of 1948, s. 12.

[3] These words, brackets and letters were inserted by Bom. 2 of 1949, s. 7.

[4] The words "Central Government" were substituted for the words "Government of India" by the Adaptation of Indian Laws Order in Council.

[5] Central Act.

[6] This entry was added by Bom. 7 of 1938, s. 4 (*2*) (*d*).

[7] These words were substituted for the original by Bom. 2 of 1949, s. 7.

[8] This Explanation was added by Bom. 23 of 1948, s. 12.

[9] This entry was inserted, *ibid.*

[10] This clause was inserted by Bom. 2 of 1939, s. 7.

[11] These words were substituted for "any goods" by Bom. 23 of 1948.

[12] This entry was substituted by Bom. 7 of 1938, s. 4(*3*)(*i*).

[13] These words were added, *ibid*, s. 4 (*3*) (*ii*).

[1][*Exemptions.*[2]

[2][(*1*) Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale of cotton on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 20B].

[3][(*1A*) Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale of bullion or specie on account of such principal, an entry relating to which is required to be made in a clearance list described in Article 20C];

[1][(*2*) Note or memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of a Government security or a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporate company or other body corporate, [4][an entry relating to which is required to be made in a clearance list [5][described in Article 20A].

[6][*Explanation.*—For the purposes of this Article, unit of transaction means 50 bales of cotton, a bale of cotton being equal to the quantity of cotton weighing approximately 392 lbs. ;]

and

(*d*) for Articles 7 and 10 the following shall, respectively, be substituted namely :—

"7. Appointment in execution of a power, where made by any writing not being a will—

(*a*) of trustees	.. Fifteen rupees.
(*b*) of property, moveable or immovable	.. Thirty rupees.

"10. Articles of Association of a Company—

(*a*) where the company has no share capital or the nominal share capital does not exceed Rs. 2,500.	Twenty-five rupees.
(*b*) where the nominal share capital exceeds Rs. 2,500 but does not exceeds Rs. 1,00,000.	Fifty rupees.
(*c*) where the nominal share capital exceeds Rs. 1,00,000.	One-hundred rupees

Exemption.

Articles of any Association not formed for profit and registered under section 26 of the [7][Indian Companies, Act, 1913.]

VII of 1913.

See also Memorandum of Association of a Company (No. 39).

[8][(*dd*) after Article 20, [9][the following Articles] shall be inserted, namely :—

[10]20A. Clearance list relating to the transactions for the purchase or sale of a Government security or a share, scrip, stock, bond, debenture, debenture stock or other marketable security of a like nature in or of an incorporate company or other body corporate submitted to the clearing house of a stock exchange.	The sum of duties payable under Article 5 or 43, as the case may be, in respect of each of the entries in such list on the value of the securities calculated at the making up price or the contract price, as the case may be.

[10][* * * * *]

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[1] The word Exemption and clause (2) thereof were, added by Bom. 7 of 1938, *ibid*, s. 4 (*3*) (*iii*).

[2] The word Exemption and clause (1) thereof were substituted for "Exemption" by Bom. 23 of 1948.

[3] This entry was inserted by Bom. 2 of 1949, s. 7.

[4] These words and figures were substituted for the words and figures "an entry relating to which is made in a clearance list which is duly stamped under Article 20A," by Bom. 4 of 1939, s. 5(2).

[5] These words were substituted for "in accordance with the rules of a stock exchange recognised under the Bombay Securities Contracts Control Act, 1925" by Bom. 8 of 1947, s.

[6] This Explanation was added by Bom. 23 of 1948, s. 12.

[7] *See* Central Acts.

[8] This Article was substituted for the original by Bom. 8 of 1947, s. 3 (*2*).

[9] These words were substituted by Bom. 2 of 1949, s. 7.

[10] The Explanation below Article 20A was deleted, *ibid*.

[1]20B. Clearance list relating to the transaction for the purchase or sale of cotton submitted to the clearing house of a Cotton Association.	The sum of duties payable under Article 5 or 43, as the case may be, in respect of each of the entries in such list on the units of transactions or parts thereof.
[2]* * *	* *
[3]20C. Clearance list relating to the transaction for the purchase or sale of bullion or specie submitted to the clearing house of a Bullion Association ;	The sum of duties payable under Article 5 or 43, as the case may be, in respect of each of the entries in such list on the units of transactions or parts thereof.]

(*e*) in clause (*a*) in column (1) of Article 25 for the words " one rupee " the words " two rupees " shall be substituted, and ;

[4][(*ee*) in the entry in column 2 of Article 33 for the words " as set forth in such instrument " the following shall be substituted, namely :—

" which is the subject-matter of the gift :

Provided that where an instrument of gift contains any provision for the revocation of the gift, the value of the property which is the subject-matter of the gift shall, for the purposes of duty, be determined as if no such provision were contained in the instrument. " ;]

(*f*) in provisoes (*a*) and (*c*) in column 2 of Article 45, for the words " eight annas " the words " one rupee " shall be substituted.

[5][(*g*) in the entry in column 2 of Article 58,—

(*i*) the words " as set forth in such settlement " shall be deleted ; and

(*ii*) after the words " eight-annas " the following shall be inserted, namely :—

" Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or value of the property settled shall, for the purposes of duty, be determined as if no such provision were contained in the instrument. "]

SCHEDULE.

[*See* section 15 (*5*)].

1	2	3
2. Administration Bond—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
3. Adoption Deed ..	Ten rupees ..	Twenty rupees.
4. Affidavit ..	One rupee ..	Two rupees.
8. Appraisement etc.—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
9. Apprenticeship Deed ..	Five rupees ..	Ten rupees.
12. Award ..	The same duty as a Bond (No. 15) for such amount. Five rupees.	The same duty as a (Bond No. 15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of twenty rupees.
[6]* * * * *	* * * * *	
15. Bond—		
where it exceeds Rs. 200 and does not exceed Rs. 300.	One rupee eight annas ..	Two rupees four annas.
where it exceeds Rs. 300 and does not exceed Rs. 400.	Two rupees ..	Three rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500.	Two rupees eight annas ..	Three rupees twelve annas.

[1] This Article was inserted by Bom. 23 of 1948, s. 12.
[2] The Explanation below article 20B was deleted, by Bom. 2 of 1949, s. 7.
[3] This article was inserted, *ibid.*
[4] This clause was inserted by Bom. 4 of 1941, s. 3 (*1*), read with Bom. 23 of 1948, s. 3.
[5] This clause was inserted, *ibid.* s. 3 (*2*).
[6] Entries relating to Article 14 were deleted by Bom. 7 of 1938, s. 5(*i*).

where it exceeds Rs. 500 and does not exceed Rs. 600.	Three rupees ..	Four rupees eight annas.
where it exceeds Rs. 600 and does not exceed Rs. 700.	Three rupees eight annas ..	Five rupees four annas.
where it exceeds Rs. 700 and does not exceed Rs. 800.	Four rupees ..	Six rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900.	Four rupees eight annas ..	Six rupees twelve annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,000.	Five rupees ..	Seven rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two rupees eight annas ..	Three rupees twelve annas.
18. Certificate of Sale—		
(*a*) where the purchase-money does not exceed Rs. 10.	Two annas ..	Four annas.
(*b*) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25.	Four annas ..	Eight annas.
(*c*) in any other case ..	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase -money only.	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.
20. Charter-Party ..	One rupee ..	Two rupees.
22. Composition-Deed ..	Ten rupees ..	Twenty rupees.
23. Conveyance—		
where the amount or value of the consideration for such conveyance as set forth therein.		
exceeds Rs. 200 but does not exceed Rs. 300.	Three rupees. ..	Four rupees eight annas.
where it exceeds Rs. 300 but does not exceed Rs. 400.	Four rupees ..	Six rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500.	Five rupees ..	Seven rupees eight annas.
where it exceeds Rs. 500 but does not exceed Rs. 600.	Six rupees. ..	Nine rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700.	Seven rupees ..	Ten rupees eight annas.
where it exceeds Rs. 700 but does not exceed Rs. 800.	Eight rupees ..	Twelve rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900.	Nine rupees ..	Thirteen rupees eight annas.
where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Ten rupees. ..	Fifteen rupees.
and for every Rs. 500 or part thereof in excess Rs. 1,000.	Five rupees ..	Seven rupees eight annas.
24. Copy or Extract—		
(*i*) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee.	Eight annas ..	One rupee.
(*ii*) in any other case ..	One rupee ..	Two rupees.
25. Counterpart or Duplicate—		
(*b*) in any other case ..	One rupee ..	Two rupees.
26. Customs Bond—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
29. Divorce ..	One rupee ..	Five rupees.
30. Entry as an Advocate, Vakil or Attorney on the roll of any High Court—		
(*b*) in the case of an Attorney ..	Two hundred and fifty rupees.	Five hundred rupees.

39. Memorandum of Association of a Company—			
(*a*) if accompanied by articles of association under section 17 of the [1]Indian Companies Act, 1913.	Fifteen rupees	..	Thirty rupees. VII of 1913.
(*b*) if not so accompanied ..	Forty rupees	..	Eighty rupees.
40. Mortgage-Deed—			
(*c*) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—			
for every sum secured not exceeding Rs. 1,000 ;	Eight annas	..	One rupee.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Eight annas	..	One rupee.
41. Mortgage of a crop—			
(*a*) when the loan is repayable not more than three months from the date of the instrument for every sum secured not exceeding Rs. 200.	One anna	..	Two annas.
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;	One anna	..	Two annas.
(*b*) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument—			
for every sum secured not exceeding Rs. 100.	Two annas	..	Four annas.
and for every Rs. 100 or part thereof secured in excess of Rs. 100 ;	Two annas	..	Four annas.
42. Notarial Act ..	One rupee	..	Two rupees.
44. Note of protest by the Master of a Ship.	Eight annas	..	One rupee.
60. Partnership—			
(A) Instrument of—			
(*a*) where the capital of the partnership does not exceed Rs. 500.	Two rupees eight annas	..	Five rupees.
(*b*) in other cases ..	Ten rupees	..	Twenty rupees.
(B) Dissolution of ..	Five rupees	..	Ten rupees.
48. Power of Attorney—			
(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.	Eight annas	..	One rupee.
(*b*) when required in suits or proceedings under the [1]Presidency Small Cause Courts Act, 1882.	Eight annas	..	One rupee. XV of 1882.
(*c*) when authorising one person or more to act in a single transaction other than the case mentioned in clause (*a*).	One rupee	..	Two rupees.
(*d*) when authorising not more than five persons to act jointly and severally in more than one transaction or generally.	Five rupees	..	Ten rupees.
(*e*) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.	Ten rupees	..	Twenty rupees.
(*f*) when given for consideration and authorising the attorney to sell any immovable property.	The same duty as a Conveyance (No. 23) for the amount of the consideration.		The same duty as a Conveyance (No. 23) for the amount of the consideration.

[1] *See* Central Acts.

(*g*) in any other case ..	One rupee for each person authorised.	Two rupees for each person authorised. *N.B.*—The term "registration" includes every operation incidental to registration under the [1]Indian Registration Act, 1908.
XVI of 1908.		
50. Protest of Bill or note ..	One rupee ..	Two rupees.
51. Protest by the Master of a Ship ..	One rupee ..	Two rupees.
54. Reconveyance of Mortgaged Property—		
(*a*) if the consideration for which the property was mortgaged does not exceed Rs. 1,000.	The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.	The same duty as a Bond (No. 15) for the amount of such consideration as set forth in the Reconveyance.
55. Release—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
57. Security Bond or Mortgage-Deed—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
[2]62. Transfer (whether with or without consideration)—		
(*a*) of shares in an incorporated company or other body corporate;	One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.	12 annas for every Rs. 100 or part thereof of the value of the share.
(*b*) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8.	One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.	12 annas for every Rs. 100 or part thereof of the face amount of the debenture.
(*c*) of any interest secured by a bond, mortgage-deed or policy of insurance—		
(*i*) if the duty on such bond, mortgage-deed or policy does not exceed [3][ten] rupees.	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(*ii*) in any other case ..	Five rupees ..	Ten rupees.
65. Warrant for Goods ..	Four annas ..	Eight annas.

PART V.

Stamp duties on certain instruments in certain [4](*cities and urban areas*).

Extent of Part V.

16. This Part extends to the cities of Bombay, Ahmedabad, Poona and [5][such other cities and urban areas, as the Provincial Government may, by notification in the Official Gazette, specify in this behalf.]

Definitions.

17. In this Part, unless there is anything repugnant in the subject or context,

(*a*) "City of Ahmedabad" means [6][the limits of the municipal borough of Ahmedabad, the Cantonment of Ahmedabad and the [7][village] of Sabarmati.]

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[1] See Central Acts.
[2] The entries relating to Article 62 were substituted for the original by Bom. 1 of 1935, s. 3 (*2*).
[3] The word "ten" was substituted for the word "five" by Bom. 7 of 1938, s. 5 (*ii*).
[4] These words were substituted for the word "cities" by Bom. 4 of 1939, s. 6 (*1*).
[5] These words were substituted for the words "Karachi only", *ibid*, s. 6 (*2*).
[6] These words were substituted for the original, *ibid*, s. 6 (*3*) (*i*).
[7] This word was substituted and shall be deemed always to have been substituted with effect from the 1st day of April 1941 for the words "notified area" by Bom. 3 of 1943, s. 3, read with Bom. 23 of 1948, s. 5.

(*b*) "City of Poona" means the municipal district of Poona, the suburban municipal district of Poona, and the cantonment of Poona, and

[1][(*c*) "City" (when used in connection with any city other than those mentioned in clauses (*a*) and (*b*) above) means any urban area which the Provincial Government may, by notification in the Official Gazette, declare as being included in the said city; and

(*d*) "Urban area" means any area within the limits of a municipality, cantonment or notified area committee.]

Amendments of Schedule I to Act II of 1899.

[2]**18.** Notwithstanding anything contained in Part IV, in Schedule I to the [3]Indian Stamp Act, 1899, in its application— II of 1899.

[4][(*a*) to the City of Bombay,

(*b*) to the Cities of Ahmedabad, Poona and any other city to which this Part has been extended under section 16, and

(*c*) to any urban area (other than those to which clause (*a*) or (*b*) applies) to which this part has been extended under section 16],

in respect of any instrument relating to immovable property situate within the said cities [5][and urban areas] and of the nature described in the articles hereinafter specified; for the entries against the said articles in columns 1 and 2 the following entries shall respectively be substituted, namely:—

18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer—	
(*c*) in any other case	The same duty as is leviable on a Conveyance (No. 23) [6][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount of the purchase-money only.

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[1] Clauses (*c*) and (*d*) were substituted for clause (*c*) by Bom. 4 of 1939, s. 6 (*3*) (*ii*).

[2] This section was substituted by Bom. 6 of 1932, s. 2.

[3] See Central Acts.

[4] These words, brackets, letters and figures were substituted for the words "to the Cities of Bombay, Ahmedabad, Poona and Karachi" by Bom. 4 of 1939, s. 6 (*4*) (*i*).

[5] These words were inserted, *ibid*, s. (*4*) (*ii*).

[6] These words and figures were substituted for the words, brackets and figures "under the Bombay Finance (Amendment) Act, 1932" by Bom. 1 of 1940, s. 3 (*i*), read with Bom. 23 of 1948, s. 2.

	The City of Bombay.		The Cities of Ahmedabad and Poona and any other city.		Urban areas other than those mentioned in columns 1 and 2.	
	1	Rs. a. p.	2	Rs. a. p.	3	Rs. a. p.
[1][23. Conveyance [as defined by section 2 (*10*)] so far as it relates to immovable property.	Where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 200 but does not exceed Rs. 300.	10 0 0	Where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 200 but does not exceed Rs. 300 ..	7 8 0	Where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 200 but does not exceed Rs. 300 ..	4 8 0
	Where it exceed Rs. 300 but does not exceeds Rs. 400.	14 0 0	exceeds Rs. 300 but does not exceed Rs. 400 ..	10 8 0	exceeds Rs. 300 but does not exceed Rs. 400 ..	6 0 0
	Where it exceeds Rs. 400 but does not exceed Rs. 500.	18 0 0	exceeds Rs. 400 but does not exceed Rs. 500 ..	13 8 0	exceeds Rs. 400 but does not exceed Rs. 500 ..	7 8 0
	Where it exceeds Rs. 500 but does not exceed Rs. 600 ..	22 0 0	exceeds Rs. 500 but does not exceed Rs. 600 ..	16 8 0	exceeds Rs. 500 but does not exceed Rs. 600 ..	9 0 0
	Where it exceeds Rs. 600 but does not exceed Rs. 700.	26 0 0	exceeds Rs. 600 but does not exceed Rs. 700 ..	19 8 0	exceeds Rs. 600 but does not exceed Rs. 700 ..	10 8 0
	Where it exceeds Rs. 700 but does not exceed Rs. 800. ..	30 0 0	exceeds Rs. 700 but does not exceed Rs. 800 ..	22 8 0	exceeds Rs. 700 but does not exceed Rs.800 ..	12 0 0
	Where it exceeds Rs. 800 but does not exceed Rs. 900.	34 0 0	exceeds Rs. 800 but does not exceed Rs. 900 ..	25 8 0	exceeds Rs. 800but does not exceed Rs. 900 ..	13 8 0
	Where it exceeds Rs. 900 but does not exceed Rs. 1,000 ..	38 0 0	exceeds Rs. 900 but does not exceed Rs. 1,000 ..	28 8 0	exceeds Rs. 900 but does not exceed Rs. 1,000 ..	15 0. 0
	and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	20 0 0	and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	15 0 0	and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	10 0 0

[1] These entries were substituted for the original by Bom. 4 of 1939, s. 6, *(4) (iii)*.

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[1][27. Debenture. (*b*) by delivery	The same duty, as was leviable on a conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to the face amount of the debenture.]
31. EXCHANGE OF PROPERTY—instrument of.	The same duty, as is leviable on a conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the value of the property of greatest value as set forth in such instrument.
32. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(*a*) when the original mortgage is one of the description referred to in clause (*a*) of Article No. 40 (that is, with possession);	The same duty, as is leviable on a Conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount of the further charge secured by such instrument.
(*b*) when such mortgage is one of the description referred to in clause (*b*) of Article No.40 (that is, without possession)—	The same duty, as is leviable on a Conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the total amount of the charge (including the original mortgage and any further charges already made) less the duty already paid on such original mortgage and further charge.
(*i*) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	
33. GIFT—Instrument of, not being a Settlement (No. 58), or Will or Transfer (No. 62).	The same duty as is leviable on a Conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the value of the property [3][which is the subject-matter of the gift: Provided that where an instrument of gift contains any provision for the revocation of the gift, the value of the property which is the subject-matter of the gift shall, for the purposes of duty, be determined as if no such provision were contained in the instrument].
[4][35. Lease—	
[5][(*a*) (*iii*) where the lease purports to be for a term in excess of three years.	The same duty as was leviable on a conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to the amount or value of the average annual rent reserved.
(*a*) (*iv*) where the lease does not purport to be for any definite term.	The same duty as was leviable on a conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(*a*) (*v*) where the lease purports to be in perpetuity.	The same duty as was leviable on a conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.]

[1] This entry was inserted by Bom. 1 of 1940, s. 3 (*ii*), read with Bom. 23 of 1948, s. 2.
[2] These words and figures were substituted for the words, brackets and figures "under the Bombay Finance (Amendment) Act, 1932," *ibid* s. 3 (*i*).
[3] These words and proviso were inserted for the words "as set forth in such instrument" by Bom. 4 of 1941, s. 4 (*1*), read with Bom. 23 of 1948, s. 3.
[4] This entry was inserted by Bom. 4 of 1939, s. 6 (*4*) (*iv*).
[5] These clauses were inserted by Bom. 1 of 1940, s. 3 (*iii*) (*a*), read with Bom. 23 of 1948, s. 2.

*(*b*) (*i*) Where the lease is granted for money advanced and where no rent is reserved.	The same duty as is leviable on a conveyance [1][(No. 23) under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount of such advance as set forth in the lease.
*(*b*) (*ii*) Where the lease is granted for a fine or premium and where no rent is reserved.	The same duty as is leviable on a conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount of such fine or premium as set forth in the lease.
*(*c*) (*i*) Where the lease is granted for money advanced in addition to rent reserved.	Same duty as is leviable on a conveyance [1][(No. 23) under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount of advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no advance had been paid or delivered : Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.
*(*c*) (*ii*) Where the lease is granted for a fine or premium in addition to rent reserved.	The same duty as is leviable on a conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount of such fine or premium as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered : Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.]
40. MORTGAGE-DEED, not being an agreement relating to Deposit of Title-Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57)—	
(*a*) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.	The same duty as is leviable on a Conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount secured by such deed.
*[(48. Power of Attorney. (*f*) when given for consideration and authorising the attorney to sell any immovable property.	The same duty a was leviable on a conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for the amount of the consideration].

[1] These words and figures were substituted for the original by Bom 1 of 1940 s. 3 (*iii*) (*b*) read with Bom. 23 of 1948, s. 2.

[2] These words and figures were substituted for the original by Bom. 1 of 1940, s. 3 (*i*) read with Bom. 23 of 1948, s. 2.

[3] This entry was inserted, *ibid*, s. 3 (*v*).

* *Vide* footnote No. 4 on prepage.

58. SETTLEMENT—	
A.—Instrument of (including a deed of dower).	(*i*) where the settlement is made for a religious or charitable purpose—The same duty as a bond (No. 15) for a sum equal to the amount or value of the property settled [1]* * * * * (*ii*) in any other case—The same duty as is leviable on a conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount or value of the property settled [1]* * * Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee: [3][Provided further that where an instrument of settlement contains any provision for the revocation of the settlement, the amount or value of the property settled shall, for the purposes of duty, be determined as if no such provision were contained in the instrument).
Exemptions. (*a*) Deed of dower executed on the occasion of a marriage between Muhammadans. (*b*) Hludassa, that is to say, any settlement of immovable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.	
B.—Revocation of— ..	The same duty as is leviable on a Conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ten rupees.
[4][59. Share warrants to bearer issued under the Indian Companies Act, 1882.	One and a half times the duty payable on a Conveyance (No. 23) before the passing of the Bombay Finance Act, 1932, for a consideration equal to the nominal amount of the shares specified in the warrant.]
63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.	The same duty as is leviable on a Conveyance (No. 23) [2][under the Bombay Finance Act, 1932, as amended from time to time] for a consideration equal to the amount of the consideration for the transfer.
Exemption. Transfer of any lease exempt from duty.	

Repeal of Bom. II of 1926.

19. The Indian Stamp (Bombay Amendment) Act, 1926, is hereby repealed. Bom. II of 1926.

The words "as set forth in such settlement" were deleted by Bom. 4 of 1941, s. 4 (2) (*i*) read with Bom. 23 of 1948, s. 3.

[2] These words and figures were substituted for the words, brackets and figures "under the Bombay Finance (Amendment) Act, 1932," by Bom. 1 of 1940, s. 3 (*i*) read with Bom. 23 of 1948, s. 2.

[3] This proviso was inserted by Bom. 4 of 1941, s. 4 (*2*) (*ii*), read with Bom. 23 of 1948, s. 3.

[4] This entry was inserted, by Bom. 1 of 1940, s. 3 (*v*) read with Bom. 23 of 1948, s. 2.

[1][PART VI.

Urban Immovable Property Tax.

Extent of Part VI.

20. This Part extends to—

(*i*) the City of Bombay,

(*ii*) the limits of the municipal boroughs of Thana, Kurla, Bandra and Ahmedabad [2][and of the Poona City and Poona Suburban borough municipalities],

(*iii*) the limits of the municipal districts of Ville Parle, Ghatkopar-Kirol and Juhu in the Bombay Suburban District,

(*iv*) the notified areas of Malad, Kandivali, Borivali. Chembur and Mulund in the Bombay Suburban District, Bhayandar in the District of Thana and Sabarmati in the District of Ahmedabad, and

(*v*) the limits of the [3][Cantonments of Ahmedabad, Poona and Kirkee].

Definitions.

21. Unless there is anything repugnant in the subject or context.—

(*1*) "Annual letting value" means—

Bom. III of 1888.

(*a*) in the City of Bombay, the rateable value of buildings or lands as determined in accordance with the provisions of the City of Bombay Municipal Act, 1888;

Bom. XVIII of 1925. Bom. III of 1901.

(*b*) in the other Municipal areas, the annual letting value of buildings or lands as determined in accordance with the provisions of section 78 of the Bombay Municipal Boroughs Act, 1925, or section 63 of the Bombay District Municipal Act, 1901, as the case may be;

II of 1924.

(*c*) in the [4][areas of the Cantonments of Ahmedabad, Poona and Kirkee,] the annual value as defined by section 64 of the Cantonments Act, 1924:

Provided that if in any case the property tax is assessed on any building or land on its capital value, such percentage of the capital value as may be determined by the Provincial Government shall be deemed to be the annual letting value.

Bom. III of 1888. Bom. XVIII of 1925. Bom. III of 1901. II of 1924.

(*2*) "Buildings" and "lands" have the same meanings as they have in the City of Bombay Municipal Act, 1888, the Bombay Municipal Boroughs Act, 1925, the Bombay District Municipal Act, 1901, or the Cantonments Act, 1924, as the case may be;

(*3*) "Urban Immovable Property tax" means a tax leviable under the provisions of section 22;

(*4*) "Municipality" includes a Notified Area Committee;

(*5*) "Municipal area" means an area within the limits of a municipality;

(*6*) "Prescribed" means prescribed by rules;

Bom. III of 1888.

(*7*) "Property tax" means in the City of Bombay the general tax levied under section 143 of the City of Bombay Municipal Act, 1888, and in other Municipal areas and in the [4][areas of the Cantonments of Ahmedabad, Poona and Kirkee]

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[1] This Part was added by Bom. 4 of 1939, s. 7.

[2] These words were added by Bom. 9 of 1946, s. 3(*i*), read with Bom. 23 of 1948, s. 8.

[3] These words were substituted for the words "Cantonment of Ahmedabad," *ibid.*, s. 3 (*ii*).

[4] These words were substituted for the words "area of the Cantonment of Ahmedabad" by Bom. 9 of 1946, s. 4, read with Bom. 23 of 1948, s. 8.

a tax or rate on buildings or lands or a tax or rate in the form of such tax or rate on buildings or lands levied under the Bombay Municipal Boroughs Act, 1925, or the Bombay District Municipal Act, 1901, or the Cantonments Act, 1924, as the case may be ; and

Bom. XVIII of 1925. Bom. III of 1901. II of 1924.

(*8*) " Rules " means rules made under section 29.

Levy of Urban Immovable Property Tax.

22. There shall, subject to the provisions of section 23, be levied and paid to the Provincial Government a tax on buildings and lands, hereinafter called the " Urban Immovable Property tax " at [1][such rate not exceeding seven per cent. of the annual letting value of the buildings or lands in such area or areas as may be notified by the Provincial Government in the *Official Gazette*] :

Provided that such tax shall be levied and paid to the Provincial Government [2][such rate not exceeding three and half per cent. of the annual letting value of the buildings or lands in such area or areas as may be notified by the Provincial Government in the *Official Gazette*].

(*a*) in the City of Bombay on the buildings and lands the annual letting value of which does not exceed Rs. 2,000, and

(*b*) in other areas on the buildings and lands the annual letting value of which does not exceed such amount as the Provincial Government may, by notification in the *Official Gazette*, declare :

Provided further that if any building consists of more than one tenement and such tenements are separately assessed to the property tax, the urban immovable property tax shall be assessed on the annual letting value of the building as a whole:

[3][Provided also that, where more than one building or land in the same locality is [4][owned by the same person], the urban immovable property tax shall be assessed on the annual letting value of all such buildings or lands.]

Exemption of certain buildings and lands from the levy of Urban Immovable Property tax.

23. The Urban Immovable Property tax shall not be leviable in respect of the following :—

(*a*) buildings and lands or portions thereof exclusively occupied for public worship or for charitable purposes ;

(*b*) buildings and lands vesting in His Majesty for purposes of the Central Government ;

(*c*) buildings and lands vesting in His Majesty for purposes of the Provincial Government or belonging to a Municipality or a local board or a Cantonment Board and used solely for public purposes and not used or intended to be used for purposes of profit ; [5]*

(*d*) (*i*) buildings and lands vesting in the trustees of the Port of Bombay and not used or intended to be used for purposes of profit ; and

(*ii*) wharves, docks, piers, Railways and lighthouses (as defined in the Bombay Port Trust Act, 1879) vesting in the Trustees of the Port of Bombay, and used as such and such other properties vesting in the said Trustees as the Provincial Government may notify in this behalf ; [6][and

Bom. VI of 1879

(*e*) open lands within the limits of the Bombay Suburban and Thana Districts.

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[1] These words were substituted for " 7 per cent. of the annual letting value of such buildings or lands " by Bom. 2 of 1949, s. 8.

[2] These words were substituted for " at the rate of 3½ per cent. of the annual letting value ", *ibid.*

[3] This proviso was added by Bom. 8 of 1947, s. 4.

[4] These words were substituted for the words " used for the purpose of one and the same business " by Bom. 23 of 1948, s. 13.

[5] The word " and " was deleted by Bom. 6 of 1942, s. 5, read with Bom. 23 of 1948, s. 4.

[6] The word " and " and clause (*e*) were inserted, *ibid.*

Explanation.—For the purposes of this section—

(*1*) the following buildings and lands or portions thereof shall not be deemed to be exlusively occupied for public worship or for charitable purposes, namely :—

(*a*) those in which trade or business is carried on ; and

(*b*) those in respect of which rent is derived, whether rent is or is not applied exclusively to religious or charitable purposes ;

(*2*) where any portion of any building or land is exempt from the Urban Immovable Property tax by reason of its being exclusively occupied for public worship or for charitable purposes, such portion shall be deemed to be a separate property ;

[1][(*3*) " open land " shall mean land which is not built upon or enclosed.]

Authorities competent to levy and collect Urban Immovable Property tax and the manner of such levy and collection.

24. (*1*) The Urban Immovable Property tax shall be [2]** collected—

(*a*) in the areas within the limits of a municipality to which this Part extends under section 20, by the municipality concerned, [3][notwithstanding any law under which such municipality is constituted;]

(*b*) in the area of the Cantonment of Ahmedabad, by the Collector of Ahmedabad [4][and in the areas of the Cantonments of Poona and Kirkee, by the Collector of Poona].

(*2*) The [5]* * collection of the Urban Immovable Property tax shall be made

(*a*) in any area within the limits of a municipality in the same manner in which the property tax [5]** collected in the said area, and

(*b*) in the [6][areas of the Cantonments of Ahmedabad, Poona and Kirkee,] as an arrear of land revenue :

Provided that if in any area within the limits of a municipality no property tax is levied by the municipality concerned, the Urban Immovable Property tax shall be [5]* * collected in such manner as may be prescribed.

Penalty for default in payment of the Urban Immovable Property tax

Bom. XVII of 1939.

[7][**24A.** (*1*) If any person, on being served either before or after the coming into force of the Bombay Finance (Second Amendment) Act, 1939, with a notice of demand in the [8]* * collection of the Urban Immovable Property tax in the manner provided in sub-section (*2*) of section 24, fails to pay within the period mentioned in the notice, any amount due from him on account of the said tax, the municipality or the Collector of Ahmedabad [9][or Poona], as the case may be, may, subject to the general or special orders of the Provincial Government, recover from him as a penalty a sum not exceeding one-fourth of the amount of the tax so unpaid, in addition to the amount of such tax payable by him :

Provided that the municipality or the Collector, as the case may be, is satisfied that the person liable to pay the Urban Immovable Property tax has wilfully failed to pay the amount of such tax.

(*2*) Notwithstanding anything contained in sub-section (*1*), if the notice of demand in the [8]* *collection of the Urban Immovable Property tax has been served

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[1] Clause (3) in the Explanation was inserted by Bom. 6 of 1942, s. 5 read with Bom. 23 of 1948, s. 4.

[2] The words " levied and " were deleted by Bom. 1 of 1940, s. 4(*i*), read with Bom. 23 of 1948, s. 2.

[3] These words were inserted by Bom. 17 of 1939, s. 2. This provision shall be deemed to have come into force on 31st March 1939.

[4] These words were added by Bom. 9 of 1946, s. 5 (*i*), read with Bom. 23 of 1948, s. 8.

[5] The words " levy and " and the words " levied and " were deleted by Bom. 1 of 1940, s. 4 (*ii*), read with Bom. 23 of 1948, s. 2.

[6] These words were substituted for the words " area of the Cantonment of Ahmedabad " by Bom. 9 of 1946, s. 5 (*ii*), read with Bom. 23 of 1948, s.8.

[7] Sections 24A and 24B were inserted by Bom. 17 of 1939, s. 3. These sections shall be deemed to have come into force on 31st March 1939.

[8] The words " levy and " were deleted by Bom. 1 of 1940 s. 5, read with Bom. 23 of 1948, s. 2.

[9] The words " or Poona " were inserted by Bom. 9 of 1946, s. 6, read with Bom. 23 of 1948, s. 8.

on any person before the coming into force of the Bombay Finance (Second Amendment) Act, 1939, no sum shall be recovered as a penalty under sub-section (*1*) unless the person on whom such notice has been served wilfully fails to pay the amount of the tax due within a period of 15 days from the date of the coming into force of the said Act or within the period mentioned in the notice, whichever period expires later. Bom. XVII of 1939.

(*3*) Sums recoverable under this section shall be recovered in the manner provided in section 24 for the recovery of the Urban Immovable Property tax.]

Collection of the Urban Immovable Property tax and recovery ofthe penalty to be made by the appropriate municipal authority.

[1][**24AA.** The collection of the Urban Immovable Property tax under section 24 and the recovery of the penalty under section 24A on behalf of any municipality shall be made by the appropriate municipal authority appointed to collect the property tax on behalf of such municipality under the law under which such municipality is constituted.]

The Urban Immovable Property tax to be a first charge on premises on which it is leviable.

[2][**24B.** Notwithstanding anything contained in any law and notwithstanding any rights arising out of any contract or otherwise howsoever, all sums due on account of the Urban Immovable Property tax levied under section 22 or as a penalty imposed under section 24A for failure to pay such tax, in respect of any building or land, shall, subject to the prior payment of the land revenue, if any, due to the Provincial Government thereon, be a first charge upon the said building or land and upon the moveable property, if any, found within or upon such building or land and belonging to the person liable for such tax or penalty.]

Municipality entitled to rebate for cost of collection.

25. A Municipality required to [3] * * collect the Urban Immovable Property tax under this Part shall be entitled for its cost of collection to such rebate as may be prescribed.

Primary responsibility for the Urban Immovable Property tax.

26. (*1*) The Urban Immovable Property tax shall be leviable primarily on the actual occupier of the buildings or lands upon which the said tax is assessed, if he is the owner of the buildings or lands, or holds them on a building or other lease granted by or on behalf of Government, or on a building or other lease from any person or local authority.

(*2*) In other cases the Urban Immovable Property tax shall be primarily leviable as follows :—

(*a*) if the property is let, upon the lessor ;

(*b*) if the property is sublet, upon the superior lessor ;

(*c*) if the property is unlet, upon the person in whom the right to let vests.

(*3*) On failure to recover any sum due on account of the Urban Immovable Property tax from the person primarily liable, there may be recovered from the occupier of any part of the buildings or lands in respect of which the tax is due such portion of the sum due as bears to the whole amount due the same ratio which the rent annually payable by such occupier bears to the aggregate amount of the annual letting value thereof.

(*4*) An occupier who makes any payment for which he is not primarily liable under this section shall be entitled to be reimbursed by the person primarily liable for the payment and may deduct the amount so paid from the amount of any rent from time to time becoming due from him to such person.

[1] This section was inserted by Bom. 1 of 1940, s. 6, read with Bom. 23 of 1948, s. 2.
[2] This section was inserted by Bom. 17 of 1939, s. 3.
[3] The words " levy and " were deleted by Bom. 1 of 1940, s. 7, read with Bom. 23 of 1948, s. 2.

Remission and refund.

27. [1][(*1*) When any building or land assessed to Urban Immovable Property tax is situated in the City of Bombay—

Bom. III of 1888.

(*a*) if a drawback of the property tax is sanctioned in respect of such building or land under section 158 of the City of Bombay Municipal Act, 1888, on or after 1st October 1939, or

Bom. III of 1888.

(*b*) if a refund of the property tax is sanctioned in respect of such building or land or any portion thereof under section 175 of the City of Bombay Municipal Act, 1888, on or after 1st October 1939, or

Bom. III of 1888.

(*c*) if such building or any portion thereof is demolished or removed, otherwise than by order of the Municipal Commissioner for the City of Bombay on or after 1st April 1939 and notice in respect of such demolition or removal has been given to the Commissioner under section 153 of the City of Bombay Municipal Act, 1888, the Municipal Corporation of the City of Bombay shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed.]

Bom. III of 1901. Bom. XVIII of 1925.

[1][(*1A*) When any building or land assessed to Urban Immovable Property tax is situated in any Municipal area other than the City of Bombay, if a remission or refund of the property tax is granted in respect of such building or land under sub-section (*2*) of section 69 of the Bombay District Municipal Act, 1901, or sub-section (*2*) of section 86 of the Bombay Municipal Boroughs Act, 1925, as the case may be, the Municipality, concerned shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed.]

II of 1924.

(*1B*) When any building or land assessed to Urban Immovable Property tax is situated in the Cantonment of Ahmedabad, [2][Poona or Kirkee] if a remission or refund of the property tax is granted in respect of such building or land under section 75, 76 or 77 of the Cantonments Act, 1924, the Collector of Ahmedabad [3][or Poona, as the case may be], shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed.

(*2*) The burden of proving facts entitling any person to claim relief under this section shall be upon him.

Default of municipality.

28. (*1*) If any municipality makes default in the [4]* collection or payment to the Provincial Government of any sum due in respect of the Urban Immovable Property tax, the Provincial Government may, after holding such inquiry as it thinks fit, fix a period for the [4]* collection or payment of such sum.

(*2*) If the [4]* collection or payment of such amount is not made within the period so fixed, the Provincial Government may, [5][notwithstanding any law relating to the funds vesting in such municipality or any other law for the time being in force,] direct any bank in which any moneys of the municipality are deposited or the person

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[1] Sub-sections (*1*), (*1A*) and (*1B*) were substituted for the original sub-section (*1*) by Bom. 4 of 1941, s. 6 (*1*) read with Bom. 23 of 1948, s. 3. Sub-sections (*2*) and (*3*) of Bom. 4 of 1941 read as follows :—

(*2*) The amendments made by this section in section 27 of the said Act shall be deemed to have been made and to have taken effect from the 1st day of April 1939.

(*3*) Notwithstanding anything contained in section 27 of the said Act as amended by this section, no claim for remission or refund of any portion in the Urban Immovable Property tax, levied in respect of any building or land for any period prior to the date of the coming into force of this Act, shall be admitted, if remission or a refund of a portion of such tax levied for such period has been granted before such date.

[2] These words were inserted by Bom. 9 of 1946, s. 7 (*i*), read with Bom. 23 of 1948, s. 8.

[3] These words were inserted, *ibid*, s. 7 (*ii*), read with Bom. 23 of 1948, s. 8.

[4] The word " levy " was deleted by Bom. 1 of 1940, s. 8, read with Bom. 23 of 1948, s 2.

[5] These words were inserted by Bom. 17 of 1939 s. 4. This provision shall be deemed to have come into force on 31st March 1939.

in charge of the Government treasury or of any other place of security in which the moneys of the municipality are deposited to pay such sum from such moneys as may be standing to the credit of the municipality in such bank or as may be in the hands of such person or as may from time to time be received from or on behalf of the municipality by way of deposit by such bank or person; and such bank or person shall be bound to obey such order.

(*3*) Every payment made pursuant to an order under sub-section (*2*) shall be a sufficient discharge to such bank or person from all liability to the municipality in respect of any sum so paid by it or him out of the moneys of the municipalities so deposited with such bank or person.

Application of Part VI to certain areas subject to certain modifications.

[1][28A. (*1*) The provisions of this Part shall continue to extend to any area specified in clause (*iv*) of section 20 notwithstanding such area ceasing to be a notified area, and being declared to be a municipal district under section 4 of the Bombay District Municipal Act, 1901, or a village under section 4 of the Bombay Village Panchayats Act, 1933. Bom. III of 1901. Bom. VI of 1933.

(*2*) If such area is declared to be a municipal district, the provisions of this Part shall, after such declaration, apply to such area in such manner as they apply to any municipal area specified in clause (*iii*) of the said section 20.

(*3*) If such area is declared to be a village under section 4 of the Bombay Village Panchayats Act, 1933, the provisions of this Part shall after such declaration apply to such area subject to the following modifications :— Bom. VI of 1933.

(*i*) in section 21—

(*1*) after sub-clause (*b*) in clause (*1*), the following new sub-clause shall be inserted, namely :—

"(*bb*) in villages the annual letting value determined in the manner prescribed;"

(*2*) in clause (*2*)—

(*a*) after the word "have" where it occurs for the first time the words "in the municipal areas and in the [2][areas of the Cantonments of Ahmedabad, Poona and Kirkee]" shall be inserted; and

(*b*) after the words "as the case may be" the following shall be inserted, namely :—

"and in villages the same meanings as the words houses and lands have in the Bombay Village Panchayats Act, 1933". Bom. VI of 1933.

(*3*) after clause (5), the following new clause shall be inserted, namely :—

'(*5A*) "Panchayat" means a panchayat established under the Bombay Village Panchayats Act, 1933'; and Bom. VI of 1933.

(4) after clause (8) the following new clause shall be inserted, namely :—

'(*9*) "Village" means a village as defined in clause (16) of section 3 of the Bombay Village Panchayats Act 1933 [1]; Bom. VI of 1933.

(*ii*) in section 22 in the second proviso after the words "Provided further that" the words "in the municipal areas and in the [2][areas of the Cantonments of Ahmedabad, Poona and Kirkee]" shall be inserted;

(*iii*) in section 23 in clause (*c*) after the words "local board" the words "or a Panchayat" shall be inserted;

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[1] This section was inserted by Bom. 4 of 1941, s. 7, read with Bom. 23 of 1948, s. 3:

[2] These words were substituted for the words "area of the Cantonment of Ahmedabad" by Bom. of 1946, s. 8 (*i*), read with Bom. 23 of 1948, s. 8.

(*iv*) in section 24—

(*1*) in sub-section (*1*) after clause (*b*) the following new clause shall be inserted, namely :—

"(*c*) in the areas within the limits of a village by the Collector or by such officer as he may authorise in this behalf" ; and

(*2*) in sub-section (*2*) in clause (*b*) after the word [1][Kirkee]", the words "and in any area within the limits of a village" shall be inserted ;

(*v*) in section 24A in sub-section (*1*) for the words "Collector of Ahmedabad [2][or Poona]" the words "Collector concerned" shall be substituted ;

(*vi*) in section 27 after sub-section (*1B*) the following new sub-section shall be inserted, namely :—

"(*1C*) When any building or land assessed to Urban Immovable Property tax is situated in any village, if a remission or refund of the tax, levied on the owner or occupier of such building or land under the Bombay Village Panchayats Act, 1933, is granted under the said Act or the rules made thereunder, the Collector concerned shall remit or refund such portion of the Urban Immovable Property tax, in such manner and subject to such conditions as may be prescribed" ; and

Bom. VI of 1933.

(*vii*) in section 29 in sub-section (*2*), after the words "following matters" the following new clause shall be inserted, namely :—

"(*aa*) the manner in which the annual letting value of buildings and lands in villages shall be determined ;"

(*4*) If any portion of the Urban Immovable Property tax due in respect of any building or land situate within any such notified area for any period prior to its ceasing to be a notified area has remained in arrears on the date on which such area ceased to be a notified area, such portion shall, notwithstanding anything contained in this Part or any law for the time being in force, be collected by the same authority by which and in the same manner in which such tax due in respect of the said building or land after such date may be collected.]

29. (*1*) The Provincial Government may make rules for carrying out the purposes of this Part. Rules.

(*2*) Without prejudice to the generality of the foregoing provision such rules shall provide for the following matters :—

(*a*) the manner in which the Urban Immovable Property tax shall be [3]*** collected in any municipal area in which no property tax is levied ;

(*b*) the amount of rebate to which a municipality or other authority would be entitled under section 25 for the cost of collection of the Urban Immovable Property tax ;

(*c*) the time at and the manner in which the amount of the Urban Immovable Property tax collected shall be paid to the Provincial Government ;

(*d*) the portion of the Urban Immovable Property tax which shall be refunded or remitted, and the manner in which, and the conditions subject to which, such remission or refund shall be granted ;

(*e*) such other matters which in the opinion of the Provincial Government are required to be prescribed by rules.

(*3*) The rules made under this section shall be subject to the condition of previous publication.

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[1] This word was substituted for the word "Ahmedabad" by Bom. 9 of 1946, s. 8 (*ii*), read with Bom. 23 of 1948, s. 8.

[2] These words were inserted, *ibid.*

[3] The words "levied and" were deleted by Bom. 1 of 1940, s. 9, read with Bom. 23 of 1948, s. 2.

[1][PART VII.

Newspaper Advertisements Tax.

Extent of Part VII.

30. This Part extends to the whole of the Province of Bombay.

Definitions.

31. In this Part, unless there is anything repugnant in the subject or context,—

(*a*) " advertisement " means a public notice or announcement in a newspaper, whether by means of written matter or illustration, in connection with any business, trade, industry, calling, profession or employment and shall include any notice or announcement—

(*i*) declaring the sale, purchase, exchange, lease, hire or any other kind of transfer of any tangible or intangible, moveable or immovable property or any other kind of property whatsoever,

(*ii*) containing or inviting offers for the sale, purchase, exchange, lease, hire or any other kind of transfer of any property referred to in sub-clause (*i*),

(*iii*) containing a prospectus issued by a company allotting or agreeing to allot its shares or debentures with a view to their being offered to the public,

(*iv*) containing or inviting offers for service, employment, work or labour,

(*v*) relating to a prize competition as defined in the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948, Bom. LIV of 1948.

(*vi*) relating to the holding of any horse-race as defined in the Bombay Race-courses Licensing Act, 1912, Bom. III of 1912.

(*vii*) relating to entertainments or amusements,

(*viii*) containing or inviting offers for the purpose of advancing or obtaining loans,

(*ix*) of such other kind as may be specified by the Provincial Goverument by notification in the *Official Gazette* relating to any matter from which profits or gains are expected to accrue to, or be received personally by, or for the personal benefit of, any person on whose behalf the notice or announcement is published in a newspaper ;

(*b*) " manager " includes editor, publisher, managing director or any other person in whatever capacity responsible for the publication of a newspaper ;

(*c*) " newspaper " includes any journal, magazine or other periodical publication ;

(*d*) " prescribed " means prescribed by rules made under this Part.

Levy of newspaper advertisements tax.

32. There shall from the 1st day of April 1949 be levied and paid to the Government of Bombay a tax at the rate of one anna in the rupee paid or payable in respect of any advertisement appearing in any newspaper published in the Province of Bombay.

Returns.

33. (*1*) Every manager shall furnish to the prescribed authority, before the tenth of each month, a return stating the total receipts from the advertisements appearing in his newspaper during the preceding month together with such further information in regard thereto as may be prescribed.

(*2*) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

Collection of tax.

34. (*1*) On receiving any return under section 33, the prescribed authority shall assess the amount of tax payable in respect of the period to which the return relates, and if the amount has not already been paid shall cause a notice to be served upon the manager requiring him to make payment of the amount assessed, within ten days of the service of the notice.

[1]This Part was added by Bom. 2 of 1949, s. 9.

(*2*) If the manager fails to furnish in due time the return referred to in section 33 or furnishes a return which in the opinion of the prescribed authority is incorrect or defective, the prescribed authority shall assess the amount payable by him in such manner as may be prescribed and the provisions of sub-section (*1*) shall apply as if such assessment has been made on the basis of a return furnished by the manager:

Provided that, in the case of a return which the prescribed authority has reason to believe is incorrect or defective, the prescribed authority shall not assess at an amount higher than that at which it is assessable on the basis of the return without giving to the manager a reasonable opportunity of proving the correctness or completeness of the return.

(*3*) A notice under sub-section (*1*) may be served on the manager by post or by delivering it or tendering it to the manager or his agent.

Finality of assessment and recovery of unpaid tax.

35. (*1*) An assessment made in accordance with the provisions of section 34 shall not be questioned in any Court.

(*2*) Any manager aggrieved by an assessment made under section 34 may, within three months of service of the notice referred to in sub-section (*1*) of that section, apply to the prescribed appellate authority for the cancellation or modification of the assessment and, on such application the prescribed appellate authority may cancel or modify the assessment and order the refund to such manager of the whole or part, as the case may be, of any amount paid thereunder.

(*3*) Any amount recoverable under section 34 may be recovered as an arrear of land revenue.

Exemptions.

36. The Provincial Government may, by notification in the *Official Gazette* exempt, either totally or partially, any advertisement or class of advertisements from the payment of the tax.

Power to inspect and to take copies of records and accounts of newspapers.

37. (*1*) The prescribed authority shall have free access at all reasonable times during working hours to any premises in which a newspaper is published or printed.

(*2*) Such authority may at any time, with or without notice to the manager, examine the records and accounts kept in respect of any newspaper and take copies of or extracts from all or any of the said records or accounts for purposes of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Part or any rules made thereunder.

Information acquired to be confidential.

38. (*1*) All such copies and extracts and all information acquired by the prescribed authority from an inspection of any premises or from any return submitted under this Part shall be treated as confidential.

(*2*) If, save as provided in sub-section (*3*), the prescribed authority discloses to any person any such information as aforesaid without the previous sanction of the Provincial Government, he shall, on conviction, be punished with imprisonment which may extend to six months or with fine or with both.

(*3*) Nothing in this section shall apply to the disclosure of such information in respect of the making of a false return under this Part.

Penalties.

39. If any person liable under section 33 to submit a return—

(*a*) fails, without sufficient cause, to submit the same within the time specified in the said section or in the prescribed manner or submits a false return, or

(*b*) obstructs any person duly authorised in this behalf in the exercise of his powers and duties under this Part or the rules made thereunder,

he shall, on conviction, be punished with fine which may extend to one thousand rupees.

Power to make rules.

40. (*1*) The Provincial Government may make rules for the purpose of carrying into effect the provisions of this Part.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may be made for all or any of the following matters, namely :—

(*a*) the further information to be furnished under section 33, the authority to which and the form in which such return shall be furnished and the manner in which it shall be verified ;

(*b*) the manner in which the amount payable under section 34 shall be assessed ;

(*c*) the appellate authority to whom an application for cancellation or modification of the assessment shall be made under section 35 ;

(*d*) any other matter which is to be or may be prescribed.

(3) In making a rule under this section, the Provincial Government may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

(4) The rules made under this section shall, subject to the condition of previous publication, be published in the *Official Gazette*.]

[1][PART VIII

OTHER TAXES.

Amendment of Bom. I of 1923.

[2][41]. In the Bombay Entertainments Duty Act, 1923, for sub section (*1*) of section 3, the following shall be substituted, namely :— Bom. I of 1923.

"(*1*) There shall from the 1st day of April 1948 be levied and paid to the Government of Bombay on all payments for admission to any entertainment a duty (hereinafter referred to as 'entertainments duty') at the following rate, namely :—

Where the payment, excluding the amount of duty, is made for admission to a race course licensed under the Bombay Race Course Licensing Act, 1912, Bom. III of 1912.
37½ per cent. of such payment, and in any other case,
where the payment, excluding the amount of the duty—

(*i*) does not exceed four annas ...	one anna.
(*ii*) exceeds four annas but does not exceed eight annas.	two and half annas.
(*iii*) exceeds eight annas but does not exceed one rupee.	five annas.
(*iv*) exceeds one rupee but does not exceed two rupees.	ten annas.
(*v*) exceeds two rupees but does not exceed four rupees.	one rupee and four annas.
(*vi*) exceeds four rupees but does not exceed five rupees.	two rupees.
(*vii*) exceeds five rupees but does not exceed ten rupees.	two rupees and eight annas.
(*viii*) exceeds ten rupees; for every five rupees or part thereof in excess of the first ten rupees, in addition to the payment on the first ten rupees.	two rupees and eight annas."

Amendment of Bom. VI of 1925.

[2][42]. In the Bombay Betting Tax Act, 1925,— Bom. VI of 1925.

(*a*) in section 5, for the figures and words "10 per cent." the figures and words "12½ per cent." shall be substituted ;

(*b*) in section 8 for the figures and words "10 per cent." the figures and words "12½ per cent." shall be substituted.]

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[1] This Part which was renumbered as VIII by Bom. 2 of 1949 was added by Bom. 23 of 1948, s. 14.

[2] This section was renumbered by Bom. 2 of 1949, s. 9.